



First Union Rail Corporation
 NC5811
 Commercial Leasing Group
 One O'Hare Centre
 6250 River Road, Suite 5000
 Rosemont, IL 60018
 Tel 847 318-7575
 847 318-7588

VIA UPS 2nd DAY AIR

October 7, 2002

RECORDATION NO. 22658-E FILED

OCT 9 '02 4-09 PM

SURFACE TRANSPORTATION BOARD



Mr. Vernon E. Williams
 Surface Transportation Board
 1925 K Street, N.W., Room 704
 Washington, DC 20423-0001
 Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated June 18, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22658.

The names and addresses of the parties to the enclosed document are:

<p>Lessor: First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018</p>	<p>Lessee: Interstate Commodities, Inc. 7 Madison Street Troy, NY 12181</p>
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A description of the railroad equipment covered by the enclosed document is one hundred one (101) 100-ton, 5250 cubic foot capacity covered hopper cars, with FURX marks (see attached Exhibit A for numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

Amy Carone
 Manager of Documentation

Enclosures

(INCI013)

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 18th day of June, 2002, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Interstate Commodities, Inc. ("Lessee"), a New York corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 13 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 1, 2002 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Vice President Sales & Marketing

Title: _____

By: K. A. Pombrowski

Name: K. A. POMBROWSKI

Title: DIRECTOR OF DOCUMENTATION

Executed on this 18th day of June, 2002

[CORPORATE SEAL]

RECORDATION NO. 22658-E FILED

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SURFACE TRANSPORTATION BOARD

STATE OF ILLINOIS

COUNTY OF COOK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 18th day of June, 2002

Susan Grokulsky
Notary Public

My Commission Expires:

8-14-2004
(Notary Public)



for

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One hundred one (101)

DESCRIPTION OF CARS: 100-ton, 5250 cubic foot covered hopper cars with 286,000-lbs. capacity

CAR NUMBERS: See list below:

FURX 850009	FURX 850763	FURX 850899
FURX 850010	FURX 850765	FURX 850900
FURX 850011	FURX 850767	FURX 850907
FURX 850015	FURX 850775	FURX 850910
FURX 850017	FURX 850777	FURX 850913
FURX 850033	FURX 850788	FURX 851006
FURX 850036	FURX 850789	FURX 851007
FURX 850046	FURX 850790	FURX 851010
FURX 850077	FURX 850792	FURX 851036
FURX 850079	FURX 850800	FURX 851040
FURX 850119	FURX 850801	FURX 851047
FURX 850133	FURX 850811	FURX 851058
FURX 850186	FURX 850814	FURX 851067
FURX 850201	FURX 850815	FURX 851077
FURX 850208	FURX 850816	FURX 851079
FURX 850209	FURX 850817	FURX 851085
FURX 850213	FURX 850823	FURX 851087
FURX 850253	FURX 850826	FURX 851089
FURX 850261	FURX 850827	FURX 851093
FURX 850287	FURX 850829	Count: 101
FURX 850297	FURX 850830	
FURX 850312	FURX 850831	
FURX 850325	FURX 850832	
FURX 850334	FURX 850833	
FURX 850358	FURX 850839	
FURX 850372	FURX 850844	
FURX 850375	FURX 850850	
FURX 850384	FURX 850852	
FURX 850394	FURX 850855	
FURX 850424	FURX 850857	
FURX 850428	FURX 850858	
FURX 850489	FURX 850865	
FURX 850557	FURX 850866	
FURX 850653	FURX 850873	
FURX 850661	FURX 850875	
FURX 850668	FURX 850876	
FURX 850680	FURX 850877	
FURX 850692	FURX 850879	
FURX 850718	FURX 850886	
FURX 850757	FURX 850887	
FURX 850762	FURX 850894	

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IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

By: K. A. Dombrowski

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

Name: K. A. DOMBROWSKI

Title: _____

Title: DIRECTOR OF DOCUMENTATION

Executed on this 18th day of June, 2002.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COCK

I, SUSAN GROKULSKY, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 18th day of June, 2002

Susan Grokulska
Notary Public

My Commission Expires:

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FURX 850119	FURX 850801	FURX 851047
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FURX 850375	FURX 850850	
FURX 850384	FURX 850852	
FURX 850394	FURX 850855	
FURX 850424	FURX 850857	
FURX 850428	FURX 850858	
FURX 850489	FURX 850865	
FURX 850557	FURX 850866	
FURX 850653	FURX 850873	
FURX 850661	FURX 850875	
FURX 850668	FURX 850876	
FURX 850680	FURX 850877	
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